

I recently voted again in favor of HR 4853, the Middle Class Tax Relief Act, legislation which ensures the continuation of the Bush-era tax cuts, fixes the AMT patch, and significantly reduces the burden of the estate tax in 2011. If no action had been taken by this Congress, all Americans would have had to pay higher income, dividend, estate, and capital gains taxes beginning on January 1, 2011. I will always vote to lower taxes at all levels, and I will never vote for tax increases.

Many opponents of this bill labor under the mistaken impression that it contains huge amounts of pork, earmarks, and other spending. What they are referring to is hundreds of billions of dollars worth of tax credits. Tax credits are not spending, they are not earmarks, they are not pork: they merely allow people to keep more of their own money. While the Administration's desire in extending these particular credits may be to placate certain constituencies or to spur consumption or investment into certain sectors of the economy, the morally correct position is to allow people to keep their hard-earned money. That money belongs to the people and businesses who earned it, not to the government. If one wants to make it more equitable, then the amount of tax credits should be increased to include everyone.

Characterizing the tax cuts as fiscally irresponsible, as other opponents of the bill have done, is equally misguided. Those who wish to see this deal defeated because it "adds nearly \$900 billion to the National Debt" are punishing taxpayers for the profligacy of the government. The National Debt is nearly \$14 trillion because of excessive spending, not because of tax cuts. Every dollar added to the National Debt is due to the government's inability to rein in spending, not because American taxpayers are paying too little of their salaries to the federal government. This is why I vote against all appropriations bills. Allowing taxes to rise and provide more money to the federal government would only serve to further feed the beast that is devouring this country.

This bill also reduces the burden of the estate tax, which according to law is set to return in 2011. This unconscionable tax is an insidious form of double taxation and comes into effect in 2011 with a 55% tax rate. Americans should not be penalized for accumulating savings during their lifetimes. The estate tax especially harms small and family-owned businesses, which often must be sold to pay the tax bill. HR 4853 reduces this death tax rate from 55% to 35%, and raises the exemption from \$1 million to \$5 million. While I would prefer to see this tax eliminated completely, this significant tax cut will help thousands of families.

Many people have urged that this tax bill be rejected and that Republicans come back in

January to vote on a clean bill. Waiting until the next Congress would also mean that taxpayers would have much more of their salary withheld until any tax cuts could be made. While it is certainly possible to wait until January, we still have a Democratic Senate, and a Democratic president who would likely veto a clean tax bill. I too would prefer to see a completely clean bill, but that is not what we have been given. A vote against the bill before us today would be a vote to raise taxes on all Americans.

Much of the debate about this bill only serves to distract people from discussing substantive change and lead to argument about picayune minutiae. I believe we should abolish the income tax and eliminate the IRS altogether. Congress funded the government using excise taxes for more than 120 years without an income tax, and the federal government not surprisingly adhered much more closely to the constitutionally-defined limits of its powers during that time. Real tax reform can only happen when we insist on reducing the size of the federal government and reducing the pork in its bloated budget.